

## **Budget Process**

The budget process is a formalized effort that involves collaboration and coordination among the respective County departments, the Office of Management and Budget (OMB), the County Administrator, and the Board of County Commissioners (BOCC). The end result is an annual operating budget, a five-year financial plan, and a capital improvement program for Leon County.

### **BUDGET STRATEGIES**

#### **Board Priorities**

The Leon County Board of County Commissioners annually selects its priorities and identifies the programs and community needs that are to be given attention during the year. In December 2005, the Board held its annual retreat and developed a list of priorities and policy initiatives. This year's priorities focused upon, "Putting the pieces together to build a better community." Leon County's budget addresses the following Board's priorities: consolidation of Law Enforcement and Emergency Response Dispatch, enhancement of primary healthcare for the uninsured, construction a library branch in the Woodville Community, addressing the impacts from sprayfield irrigation and other pollutants on Wakulla Springs, and pursuit of the redevelopment of the North Florida Fairgrounds Property.

### **OPERATING BUDGET PROCESS**

During a public Board meeting held in February of each year, the Board formally approves a preliminary policy that provides guidance for the development of the budget. These guidelines are reiterated by the County Administrator and by the Office of Management and Budget during budget development training which is provided to Board Departments, Constitutional and Judicial offices.

#### **Budget Review and Adoption**

All departments, as well as the constitutional and judicial officers are responsible for developing their respective budget requests. These tentative budget requests are submitted to OMB from February through April. During the month of May and June, all budgetary requests are analyzed, revenue estimates are updated, and a policy guidance workshop is held to enable staff to complete the tentative budget. In July, taxable property values are certified by the Property Appraiser and the County Administrator makes a formal presentation of his recommended tentative budget to the Board. In the month of September, the Board tentatively adopts the budget at the first of two public hearings which allows for citizen input as required by Florida Statute. As a result of feedback from citizens and/or Board action, it may be necessary to modify the tentative budget prior to final adoption. At the final public hearing, also held in September, the Board adopts the budget and millage rates by resolution.

#### **Budgetary Structure**

All local government adopted budgets are required to be balanced, according to the Florida Statutes. The FY2006/2007 adopted budget for Leon County is balanced with the use of a variety of revenue sources, fund balances, and retained earnings from prior fiscal years.

#### **Budget Amendments**

Budgetary control is maintained at the department level, with the OMB providing support. Departmental budgets can be amended according to the County's amending the budget policy (Appendix Section 15, p. 12, Policy No. 97-11).

#### **Leon County's Capital Improvement Program**

This program is a multi-year program that identifies capital projects to be funded during a 5-year planning period. The program delineates proposed capital projects to be undertaken, the year in which it will be started or acquired, the amount expected to be expended on the project each year (including anticipated operating impacts), and the proposed method of financing each of these expenditures. Each year, OMB facilitates a process to formulate a capital improvement program and capital budget. Officials, administrators, and staff at all levels of Leon County government play key roles in the development of the County's capital improvement program. Events that occur in the County's capital planning process include: assessment of capital needs by department/division staff, identification of projects for the capital program by department/division staff, financial analysis by County Administration and OMB, evaluation and planning of capital projections by County Administration and OMB, adoption of the Capital Improvement Program and Budget which involves the Board of County Commissioners, the County Administrator, and OMB, and the implementation and monitoring of the capital budget.